



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY

Principal Office: 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DALE DARLING of
(Person responsible for accounts)

_____, Wisconsin Dells Municipal Electric Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2000

(Date)

CITY CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY**Utility Address:** 300 LACROSSE STREET
WISCONSON DELLS, WI 53965**When was utility organized?** 1/1/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DALE D DARLING**Title:** CITY CLERK-TREASURER**Office Address:**300 LACROSSE STREET
WISCONSIN DELLS, WI 53965**Telephone:** (608) 254 - 2012 EXT 403**Fax Number:** (608) 254 - 7329**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES BLOCK**Title:****Office Address:** JOHNSON BLOCK & CO INC6314 ODANA RD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHNSON BLOCK & CO INC**Title:****Office Address:** JOHNSON BLOCK & CO INC
6314 ODANA RD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:****Date of most recent audit report:** 3/2/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: MICHAEL T HORKAN**Title:** DIRECTOR OF PUBLIC WORKS/CITY ENGINEER**Office Address:**300 LACROSSE STREET
WISCONSIN DELLS, WI 53965**Telephone:** (608) 253 - 2542 EXT 407**Fax Number:** (608) 254 - 7329**E-mail Address:** MHORKAN@dellsnet.com

Name of utility commission/committee: Public Works

Names of members of utility commission/committee:

MR BILL BROWN, ALDERMAN

MR CRAIG CASEY, MAYOR

MR DAR MOR, ALDERMAN

MR ED WOJNICZ, ALDERMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,646,977	2,534,486	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,436,969	2,238,972	2
Depreciation Expense (403)	171,600	157,450	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	96,108	97,048	5
Total Operating Expenses	2,704,677	2,493,470	
Net Operating Income	(57,700)	41,016	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(57,700)	41,016	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	16,564	3,087	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	94,582	39,831	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	111,146	42,918	
Total Income	53,446	83,934	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	53,446	83,934	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	43,495	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	43,495	0	
Net Income	9,951	83,934	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,872,183	1,820,484	20
Balance Transferred from Income (433)	9,951	83,934	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	40,648	32,235	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,841,486	1,872,183	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BANK DEPOSITS	94,582	5
Total (Acct. 419):	94,582	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
TRANSFERS TO DEPRECIATION RESERVE	40,648	10
Total (Acct. 435)--Debit:	40,648	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		18,081			18,081	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		1,517			1,517	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	1,517	0	0	1,517	
Net income (or loss)	0	16,564	0	0	16,564	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	2,646,977	0	0	2,646,977	1
Less: interdepartmental sales	0	16,573	0	0	16,573	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	2,630,404	0	0	2,630,404	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses	218,207		218,207	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,517		1,517	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	16,016		16,016	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	4,921		4,921	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	240,661	0	240,661	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,118,612	3,592,890	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,341,617	2,309,114	2
Net Utility Plant	1,776,995	1,283,776	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	180,000	302,500	5
Other Investments (124)	0	0	6
Special Funds (125)	1,062,855	722,207	7
Total Other Property and Investments	1,242,855	1,024,707	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	493,832	415,640	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	281,356	234,805	11
Other Accounts Receivable (143)	91,513	59,196	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	21,789	22,021	14
Materials and Supplies (150)	172,779	162,808	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,061,269	894,470	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,081,119	3,202,953	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	762,855	722,207	22
Unappropriated Earned Surplus (216)	1,841,486	1,872,183	23
Total Proprietary Capital	2,604,341	2,594,390	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	855,000	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	855,000	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	174,323	99,146	28
Payables to Municipality (233)	65,936	99,177	29
Customer Deposits (235)	70	70	30
Taxes Accrued (236)	0	74,412	31
Interest Accrued (237)	15,800	0	32
Other Current and Accrued Liabilities (238)	43,816	22,145	33
Total Current and Accrued Liabilities	299,945	294,950	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	321,833	313,613	41
Total Liabilities and Other Credits	4,081,119	3,202,953	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	0	0	0	4,118,612	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	0	0	0	4,118,612	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	2,341,617	10
Total Accumulated Provision	0	0	0	2,341,617	
Net Utility Plant	0	0	0	1,776,995	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,309,114				2,309,114	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	171,600				171,600	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	25,856				25,856	10
Other credits (specify):						11
					0	12
Total credits	197,456	0	0	0	197,456	13
Debits during year						14
Book cost of plant retired	160,023				160,023	15
Cost of removal	4,930				4,930	16
Other debits (specify):						17
					0	18
Total debits	164,953	0	0	0	164,953	19
Balance End of Year	2,341,617	0	0	0	2,341,617	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	4.46%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation			172,779		172,779	0	1
Other					0	162,808	2
Total Electric Utility					172,779	162,808	

Account	Total End of Year	Amount Prior Year	
Electric utility total	172,779	162,808	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	172,779	162,808	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. BONDS 2000	02/01/2000	03/01/2019	5.61%	855,000	1
Total for Account 223				855,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	74,412	1
Accruals:		
Charged water department expense		2
Charged electric department expense	96,108	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	96,108	
Taxes paid during year:		
County, state and local taxes	148,824	6
Social Security taxes	18,411	7
PSC Remainder Assessment	3,285	8
Other (explain):		
NONE		9
Total payments and other debits	170,520	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. BONDS 2000	0	43,495	27,695	15,800	2
Subtotal	0	43,495	27,695	15,800	
Other Long-Term Debt (224)					
G.O. Note	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	43,495	27,695	15,800	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	313,613	0	0	0	313,613	1
Add credits during year:							
For Services		8,220				8,220	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	0	321,833	0	0	0	321,833	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO WATER UTILITY	180,000	1
Total (Acct. 123):	180,000	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND	762,855	3
CONSTRUCTION FUND	300,000	4
Total (Acct. 125):	1,062,855	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		6
Electric	281,356	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	281,356	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	41,651	10
Merchandising, jobbing and contract work	1,640	11
Other (specify):		
WATER	47,414	12
ACCRUED INTEREST	808	13
Total (Acct. 143):	91,513	
Receivables from Municipality (145):		
BILLS ON TAX ROLL	21,789	14
Total (Acct. 145):	21,789	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
GENERAL FUND	987	18
SEWER UTILITY	29,270	19
WATER UTILITY	35,679	20
Total (Acct. 233):	65,936	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	0	3,855,751	0	0	3,855,751	1
Materials and Supplies	0	167,793	0	0	167,793	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	0	2,325,365	0	0	2,325,365	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	317,723	0	0	317,723	6
Other (specify):					0	7
Average Net Rate Base	0	1,380,456	0	0	1,380,456	
Net Operating Income	0	(57,700)	0	0	(57,700)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	-4.18%	N/A	N/A	-4.18%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	742,531	2
Unappropriated Earned Surplus	1,856,834	3
Other (Specify):		4
Total Average Proprietary Capital	2,599,365	
Net Income		
Net Income	9,951	5
Percent Return on Proprietary Capital	0.38%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

Borrowed \$855,000 to finance new downtown street lights.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

232 Higher balance due to street light installation payable

238 Higher balance because of public benefits fees

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Wisconsin Dells
Wisconsin Dells, Wisconsin

We have compiled the accompanying prescribed Annual Report of the City of Wisconsin Dells Municipal Electric Utility as of December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Wisconsin Dells and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.
Madison, Wisconsin

March 29, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 10, 2001

Mr. Dale D. Darling, City Clerk-Treasurer
Wisconsin Dells Municipal Electric Utility
300 Lacrosse Street
Wisconsin Dells, WI 53965-1568

2000 Analytical Review DWCCA-6610-ELE

Dear Mr. Darling:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
CEM.doc

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,635,497	1
Total Sales of Electricity	2,635,497	
Other Operating Revenues		
Forfeited Discounts (450)	7,290	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	4,190	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	11,480	
Total Operating Revenues	2,646,977	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,008,312	9
Transmission Expenses (550-553)	12,122	10
Distribution Expenses (560-576)	171,506	11
Customer Accounts Expenses (901-904)	46,219	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	198,810	14
Total Operation and Maintenance Expenses	2,436,969	
Other Expenses		
Depreciation Expense (403)	171,600	15
Amortization Expense (404-407)		16
Taxes (408)	96,108	17
Total Other Expenses	267,708	
Total Operating Expenses	2,704,677	
NET OPERATING INCOME	(57,700)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	7,290	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,290	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	4,190	7
Total Other Electric Revenues (456)	4,190	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	2,008,312	15
Other Expenses (546)		16
Total Other Power Supply Expenses	2,008,312	
Total Power Production Expenses	2,008,312	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	12,122	17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	12,122	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	3,668	20
Line and Station Labor (561)	35,832	21
Line and Station Supplies and Expenses (562)	1,752	22
Street Lighting and Signal System Expenses (565)	1,435	23
Meter Expenses (566)	8,231	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	3,144	26
Maintenance of Structures and Equipment (571)	2,133	27
Maintenance of Lines (572)	71,692	28
Maintenance of Line Transformers (573)	13,115	29
Maintenance of Street Lighting and Signal Systems (574)	19,006	30
Maintenance of Meters (575)	11,498	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	171,506	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,023	33
Accounting and Collecting Labor (902)	32,971	34
Supplies and Expenses (903)	4,225	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	46,219	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	47,437	38
Office Supplies and Expenses (921)	24,407	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	9,776	41
Property Insurance (924)	11,219	42
Injuries and Damages (925)	15,084	43
Employee Pensions and Benefits (926)	58,944	44
Regulatory Commission Expenses (928)	288	45
Miscellaneous General Expenses (930)	9,927	46
Transportation Expenses (933)	18,740	47
Maintenance of General Plant (935)	2,988	48
Total Administrative and General Expenses	198,810	
Total Operation and Maintenance Expenses	2,436,969	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		74,412	1
Social Security		18,411	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		3,285	4
Other (specify): NONE			5
Total tax expense		96,108	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia	Sauk			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214700	0.218745			3
County tax rate	mills		4.289890	4.523530			4
Local tax rate	mills		8.277390	8.450081			5
School tax rate	mills		8.924626	9.110821			6
Voc. school tax rate	mills		1.571520	1.604305			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		23.278126	23.907482			10
Less: state credit	mills		1.708307	1.682089			11
Net tax rate	mills		21.569819	22.225393			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.277390	8.450081			14
Combined School Tax Rate	mills		10.496146	10.715126			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.773536	19.165207			17
Total Tax Rate	mills		23.278126	23.907482			18
Ratio of Local and School Tax to Total	dec.		0.806488	0.801641			19
Total tax net of state credit	mills		21.569819	22.225393			20
Net Local and School Tax Rate	mills		17.395806	17.816776			21
Utility Plant, Jan. 1	\$	3,592,890	2,395,260	1,197,630			22
Materials & Supplies	\$	162,808	162,808	0			23
Subtotal	\$	3,755,698	2,558,068	1,197,630			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	3,755,698	2,558,068	1,197,630			26
Assessment Ratio	dec.		0.933364	0.914289			27
Assessed Value	\$	3,482,589	2,387,609	1,094,980			28
Net Local & School Rate	mills		17.395806	17.816776			29
Tax Equiv. Computed for Current Year	\$	61,043	41,534	19,509			30
Tax Equivalent per 1994 PSC Report	\$	74,412					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	74,412					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	4,481		34
Structures and Improvements (361)	73,924		35
Station Equipment (362)	387,471		36
Storage Battery Equipment (363)	32,568		37
Poles, Towers and Fixtures (364)	269,814		38
Overhead Conductors and Devices (365)	350,842		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	311,572	14,671	41
Line Transformers (368)	791,722	21,590	42
Services (369)	317,897	7,957	43
Meters (370)	167,094	5,605	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	236,118	456,717	47
Total Distribution Plant	2,943,503	506,540	
GENERAL PLANT			
Land and Land Rights (389)	1,050		48
Structures and Improvements (390)	267,836		49
Office Furniture and Equipment (391)	64,210		50
Computer Equipment (391.1)	21,434		51
Transportation Equipment (392)	231,733	144,493	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	24,465	34,712	54
Laboratory Equipment (395)	14,990		55
Power Operated Equipment (396)	18,900		56
Communication Equipment (397)	4,769		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			4,481 34
Structures and Improvements (361)			73,924 35
Station Equipment (362)			387,471 36
Storage Battery Equipment (363)			32,568 37
Poles, Towers and Fixtures (364)	765		269,049 38
Overhead Conductors and Devices (365)	4,446		346,396 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			326,243 41
Line Transformers (368)	13,500		799,812 42
Services (369)	1,819		324,035 43
Meters (370)	3,200		169,499 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	61,293		631,542 47
Total Distribution Plant	85,023	0	3,365,020
GENERAL PLANT			
Land and Land Rights (389)			1,050 48
Structures and Improvements (390)			267,836 49
Office Furniture and Equipment (391)			64,210 50
Computer Equipment (391.1)			21,434 51
Transportation Equipment (392)	75,000		301,226 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			59,177 54
Laboratory Equipment (395)			14,990 55
Power Operated Equipment (396)			18,900 56
Communication Equipment (397)			4,769 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	649,387	179,205
Total utility plant in service directly assignable	3,592,890	685,745
<u>Common Utility Plant Allocated to Electric Department</u>	<u>0</u>	<u>60</u>
 Total utility plant in service	 3,592,890	 685,745

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	75,000	0	753,592
Total utility plant in service directly assignable	160,023	0	4,118,612
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	160,023	0	4,118,612

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		30.24 1
7.2/12.5 kV (12kV)		8.31 2
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)		6
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		1.25 9
69 kV		0.25 10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	7,956	Monday	12/20/1999	19:00	4,388
February	02	8,045	Friday	01/21/2000	19:00	4,242
March	03	7,701	Saturday	02/12/2000	18:00	3,923
April	04	6,826	Saturday	03/18/2000	19:00	3,686
May	05	7,853	Sunday	05/07/2000	13:00	3,753
June	06	11,997	Saturday	06/10/2000	22:00	5,252
July	07	13,329	Thursday	07/13/2000	22:00	6,278
August	08	13,834	Monday	08/14/2000	21:00	6,865
September	09	13,067	Tuesday	08/15/2000	17:00	6,027
October	10	9,045	Saturday	09/16/2000	20:00	4,042
November	11	7,189	Saturday	10/14/2000	19:00	3,862
December	12	8,283	Wednesday	12/13/2000	18:00	4,561
Total		115,125				56,879

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Alliant Utilities

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	56,881	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	56,881	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	53,417	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	53,417	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	3,464	27
Total Energy Losses	3,464	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.0899%	29
Total Disposition of Energy	56,881	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,195	10,862	1
Total Sales for Residential Sales		1,195	10,862	
Commercial & Industrial				
COMMERCIAL	CP-1	577	11,767	2
COMMERCIAL	CP-2	102	30,294	3
Total Sales for Commercial & Industrial		679	42,061	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	2	494	4
Total Sales for Public Street & Highway Lighting		2	494	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,876	53,417	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		642,352	(124,426)	517,926	1
0	0	642,352	(124,426)	517,926	
		764,168	(126,136)	638,032	2
		1,757,731	(332,411)	1,425,320	3
0	0	2,521,899	(458,547)	2,063,352	
		59,804	(5,585)	54,219	4
0	0	59,804	(5,585)	54,219	
				0	5
0	0	0	0	0	
0	0	3,224,055	(588,558)	2,635,497	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	Alliant Utilities		1
Point of Delivery	Sub Station		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	Columbia Site		4
Point of Metering	Sub Station 34500		5
Total of 12 Monthly Maximum Demands -- kW	115,125		6
Average load factor	67.6799%		7
Total Cost of Purchased Power	2,008,312		8
Average cost per kWh	0.0353		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	2,194	2,194	12
February	2,122	2,121	13
March	1,961	1,962	14
April	1,843	1,843	15
May	1,877	1,876	16
June	2,626	2,626	17
July	3,139	3,139	18
August	3,433	3,432	19
September	3,014	3,013	20
October	2,021	2,021	21
November	1,931	1,931	22
December	2,280	2,280	23
Total kWh (000)	28,441	28,438	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Columbia E	Columbia W	Sauk #1	Sauk #2		1
Voltage--High Side	34,500	34,500	34,500	69,000		2
Voltage--Low Side	4,160	4,160	7,200	1,200		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	5,000	5,000	3,750	7,500		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,043	763	62,587	1
Acquired during year	70	14	885	2
Total	2,113	777	63,472	3
Retired during year	41	10	1,070	4
Sales, transfers or adjustments increase (decrease)	(72)			5
Number end of year	2,000	767	62,402	6
Number end of year accounted for as follows:				7
In customers' use	1,863			8
In utility's use	1	659	54,498	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	136	108	7,904	12
Total end of year	2,000	767	62,402	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	250	58	58,500	1
Metal Halide/Halogen	400	32	51,700	2
Mercury Vapor	175	130	91,800	3
Mercury Vapor	400	28	45,200	4
Sodium Vapor	100	157	63,400	5
Sodium Vapor	150	25	15,100	6
Sodium Vapor	250	106	107,000	7
Sodium Vapor	400	38	61,300	8
Total		574	494,000	
Ornamental				
NONE				9
Total		0	0	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

573 1999 expenses were higher because of costs of transformer disposal.

574 Costs higher because of extra maintenance in connection with street light replacement project

923 Hired consultant for rate study

933 Vehicle repairs

Electric Utility Plant in Service (Page E-06)

373 Replaced downtown street lights

392 Bought new hi-ranger truck, sold old one.
